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प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 5th August 1967

G.S.R. 1193. In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed, and falling under the items specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-section (1) of section 41 of the first mentioned Act as is in excess of the duty specified in the corresponding

entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof :

TABLE

Sl. No.	Item No. of the Fist Schedule to the Central Excises Act	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force	Condition
1	2	3	4	5
1	6	Motor spirit . .	Nil	
2	8	Refined Diesel oils and Vaporizing oil	Nil	
3	9	Diesel oil, not otherwise specified.	Nil	
4	13	Vegetable Product . .	Nil	
5	14D	Synthetic organic dyestuffs (including pigment dyestuffs) and synthetic organic derivatives used in any dyeing process	Nil	
6	15B	Cellophane . . .	Nil	
7	16	Tyres for motor vehicles but only on the first clearances for home consumption during the period commencing on the 26th May, 1967 and ending on the 31st March, 1968 (both days inclusive), upto a total value of Rs. 1·25 crores.	Nil	If the total value of the tyres for motor vehicles cleared by the manufacturer during the financial year 1966-67 for home consumption did not exceed Rs. 4 crores.
8	17(3)	Printing and writing paper of a substance not exceeding 75 grammes per square metre.	Nil	If such paper does not contain in its substance any rag in the form of pulp or if it contains any rag, it also contans in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp. *Explanation.*— The expression 'rag in the form of pulp' does not include pulp made out of soiled rags taken from worn and torn pieces of garments, or from soiled scraps of cloth (collected either from residential quarters or from streets or from debris dumps),

1	2	3	4	5
				or from such worn and torn pieces of garments and soiled scraps of cloth.
9	18A	Cotton twist, yarn and thread all sorts.	Nil.	
10	23A	Glass and Glassware other than sheet glass and plate glass.	Nil.	
11	23B	Chinaware and Porcelainware	Nil.	
12	28	Tin plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers.	Nil.	
13	32(1)	(i) Vacuum and gas-filled electric lighting bulbs not exceeding 60 watts, but excluding electric lighting bulbs of the type known commercially as "Miniature lamps"	Nil.	

[No. 181/67.]

G.S.R. 1194.—In exercise of the powers conferred by rules 12 and 12A of the Central Excise Rules, 1944, read with section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), the Central Government hereby directs that where any goods have been subjected to a special duty of excise under the aforesaid section and where on the export of such goods the Central Government has by a Notification issued under the said rule 12 or 12A permitted the rebate of excise duty paid on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), a rebate of the special duty of excise shall also be made in full subject to the same conditions as govern the rebate of excise duty

[No 185/67.]

G.S.R 1195.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No 2) Act, 1967 (20 of 1967), the Central Government hereby exempts excisable goods referred to in sub-section (1) of section 41 of the aforesaid Act and in respect of which goods a Notification under sub-rule (1) of rule 8 of the aforesaid rules has been issued by the Central Government exempting them from so much of the duty of excise leviable thereon as is equivalent to the amount of the duty of excise already paid on other excisable goods (hereinafter referred to as "intermediate products") used in their manufacture and which are specified in the respective Notification, from so much of the special duty of excise leviable thereon as is equivalent to the special duty of excise already paid on the intermediate products specified in the respective notification

[No 186/67.]

G S.R. 1196—In exercise of the powers conferred by sub rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), the Central Government hereby exempts all varieties of tea except package tea, falling under sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a bought-leaf factory, from the whole of the special duty of excise leviable thereon under sub-section (1) of the said section 41.

Explanation.—For the purpose of this Notification, the expression "bought-leaf factory" means a tea factory which has purchased not less than two third of its green leaf from outside sellers during the year 1963-64 and in the financial year preceding that in which the duty is levied

[No 187/67.]

G.S.R. 1197.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), the Central Government hereby exempts all varieties of tea except package tea, falling under sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in a factory owned by a co-operative society registered under any law relating to co-operative Societies, from the whole of the special duty of excise leviable thereon under sub-section (1) of the said section 41, subject to the conditions:—

(i) that no member of such co-operative society owns a holding exceeding ten hectares under cultivation of tea plants; and

(ii) that the green leaf used is not purchased from any grower who has a holding exceeding ten hectares under cultivation of tea plants

[No 188/67]

G.S.R 1198.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules 1944 read with sub-section (4) of section 41 of the Finance (No 2) Act, 1967 (20 of 1967), the Central Government hereby exempts strawboard and millboard falling under item No 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the special duty of excise leviable thereon under sub-section (1) of the said section 41

Explanation.— For the purposes of this Notification,—

(1) 'millboard' means any unbleached homogeneous board, having a thickness exceeding 0 50 millimetres and made out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto,

(2) 'strawboard' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these

Provided that—

(i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and

(ii) such board shall not be specially compressed and shall not have any paper pasted on either surface

[No 189/67]

G.S.R. 1199.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No 2) Act, 1967 (20 of 1967), the Central Government hereby exempts, with effect from the 26th May, 1967, aluminium in any crude form falling under sub-item (a) of Item No 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and aluminium manufactures falling under sub item (b) of the said Item No 27, from so much of the special duty of excise as is equivalent to the special duty of excise leviable at Rs 120 00 per metric tonne

[No 190/67]

K. L REKHI, Under Secy

(Department of Revenue and Insurance)

CENTRAL EXCISES

New Delhi, the 5th August, 1967

G.S.R. 1200.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duty of excise leviable thereon under sub-section (1) of the said section 41 as is in excess of the duty specified in the corresponding entry in column (3) or column (4) as the case may be, of the said Table :

TABLE

Sl. No.	Description	Duty	
		In the case of manufacturers whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together, for home consumption during the financial year 1966-67 did not exceed 36·5 lakh kilograms.	In other cases
1	2	3	4
		(Rs. per kilogram)	
(1)	Yarn spun—		
	(*a*) wholly out of synthetic staple fibre of cellulosic origin	Nil.	Nil.
	(*b*) partly out of such staple fibre and partly out of cotton, provided the cotton content of the yarn does not exceed 40 per cent of its weight.	Nil.	Nil.
(2)	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both		
	(*i*) below 75 deniers	2·00	2·25
	(*ii*) 75 deniers and above but below 100 deniers	1·50	1·50
	(*iii*) 100 deniers and above but below 120 deniers .	1·00	1·00
	(*iv*) 120 deniers and above but below 150 deniers . . .	0·65	0·95
	(*v*) 150 deniers and above but below 350 deniers . . .	0·60	0·80
	(*vi*) 350 deniers and above	Nil	Nil

[No. 182/67].

G.S.R. 1201—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), and in partial modification of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 98/67-Central Excises, dated the 26th May, 1967 the Central Government hereby exempts during the period commencing on the 26th May, 1967, and ending with the 23rd July, 1967, rayon and synthetic yarn falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column 2 of the Table hereto annexed from so much of the special duty of excise leviable thereon under sub-section (1) of the said section 41 as is in excess of the duty specified in the corresponding entry in column (3) of the said Table

THE TABLE

Sl No	Description	Duty
1	2	3
		(Rs. per kilogram)
	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both—	
	(i) below 75 deniers	2 00
	(ii) 75 deniers and above but below 100 deniers	1 50
	(iii) 100 deniers and above but below 120 deniers	1 00
	(iv) 120 deniers and above but below 150 deniers	0 65
	(v) 150 deniers and above but below 350 deniers	0 60

Provided that nothing in this notification shall apply to a manufacturer whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose, or both, taken together, for home consumption during the financial year 1966-67 exceeded 36 5 lakh kilograms

2. The benefit of the exemption under paragraph 1 of this notification shall be available only to those manufacturers who produce proof to the satisfaction of the Collector of Central Excise that such benefit has been passed on by them to the weavers to whom they have sold (whether directly or indirectly) the said rayon or synthetic yarn

[No. 183/67.]

G.S.R. 1202.—In exercise of the powers conferred by sub rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), and in partial modification of the Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 98/67-Central Excises, dated the 26th May, 1967, the Central Government hereby exempts during the period commencing on the 26th May, 1967, and ending with the 25rd July 1967, rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, of 120 deniers and above but below 150 deniers, and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from so much of the special duty of excise leviable thereon under sub-section (1) of the said section 41 as is in excess of Rs. 0.95 per kilogram.

Provided that nothing in this Notification shall apply to a manufacturer whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together for home consumption during the financial year 1966-67 did not exceed 36.5 lakh kilograms.

2. The benefit of the exemption under paragraph 1 of this Notification shall be available only to those manufacturers who produce proof to the satisfaction of the Collector of Central Excise that such benefit has been passed on by them to the weavers to whom they have sold (whether directly or indirectly) the said rayon or synthetic yarn.

[No. 184/67.]

B. N. RANGWANI, Under Secy.

(Department of Revenue and Insurance)

CUSTOMS

New Delhi, the 5th August, 1967

G.S.R. 1203.—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the Notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 55-Customs, dated the 26th May, 1967, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods specified in the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) from the special duty of customs leviable thereon under sub-section (1) of section 38 of the Finance (No. 2) Act, 1967 (20 of 1967).

[No. 87/F. No. 5/53/67-Cus.-I.]

S. K. CHATTERJEE, Under Secy.

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